

	Data Dictionary			
	Dataset Name	C-7A And C-7B, Corporation Tax Credits Allowed By Corporation Type		
	Dataset Description	This dataset contains corporate tax statistics for C and S corporations based on corporate tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml , Annual Report, Tables C-7A and C-7B.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Date Time	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_date_time
4	Corporation Type	Identifies C and S corporations.	Text	corporation_type
5	Expired Credit Indicator	A "Y" denotes the credit has expired. Amounts for expired credits result from carryover provisions. A "N" denotes the credit has not expired.	Text	expired_credit_indicator
6	Tax Credit	Special Tax Credit Name.	Text	tax_credit
7	Returns With Special Credit	Number of Returns With Special Credit.	Number	returns_with_special_credit
8	Special Credit	Amount of special credits allowed.	Number	special_credit
9	Percent of Special Tax Credit	The amount of the Special Tax Credit allowed divided by the total amount of all Special Tax Credits allowed.	Number	percent_of_special_tax_credit

Additional Details

1.
- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.
2.
- Lower case "a" means the number cannot be disclosed due to state privacy rules, but is included in the total.